

INTERNATIONAL CITY MANAGERS' ASSOCIATION  
1313 EAST 60TH STREET - CHICAGO 37, ILLINOIS

Route To: \_\_\_\_\_

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THE PREPARATION OF WORK PROGRAMS AND ANNUAL BUDGET ESTIMATES

What are the basic factors in work programming and how can department heads best prepare justifications of their estimates?

The preparation of the annual municipal budget is one of the most important duties of the chief administrator. The purpose of this report is to suggest procedures that may be useful in improving methods of preparing work programs and annual expenditure estimates. The material presented is based in part on the best procedures that have been developed by the city managers of 14 cities. Short articles explaining the procedure followed by some of these cities will appear in the July, 1948, issue of Public Management, and they should be read as a supplement to this report.

The basis of a sound budget is the work to be done and the service to be rendered. The first step is to determine the amount of work to be done, the improvements to be built, and the standard of service (frequency of street cleaning, for example) to be rendered. The next step is the preparation of work programs by each and every organizational unit. Wherever possible these work programs should be based upon unit costs and definite work units, but in any event each department head should be required to justify every request for an appropriation by indicating what results he will produce if his request is granted. Intelligent budget making is a continuous process and should call for a rigorous scrutiny of: (a) the entire basis of operation; (b) suitability of policies; (c) efficiency of methods; (d) economy of equipment and facilities; and (e) reorganization of departments. In short, take nothing for granted. The budget should be built around a work program. The dollars necessary to finance such a program should be added later. This will permit a complete integration of work and financial programs.

In addition to work programs, the preparation of budget estimates involves the preparation of estimate forms, the chief administrator's covering memo, instructions for preparing the estimates, conferences with department heads on revenue estimates, obtaining returns and supporting data from department heads, checking the returned forms and data, review of estimate forms by the administrator, and conferences with department heads to discuss the recommendations the administrator will make to the council.

Basic Factors In Work Programming

The basic element in a work program is an estimate showing for each activity the amount and character of work to be done during the coming year. In addition, various types of supporting data need to be brought into the picture in order to explain and justify the work program. This comprehensive work programming includes consideration of such factors as: (1) service standards, (2) volume of work, (3) work methods, (4) unit costs, and (5) results to be achieved.

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Service Standards. What level or standard of service shall be maintained for each activity during the budget year? Shall downtown streets be cleaned daily, every other day, or three times a week? Shall refuse containers be set out at the curb or alley line by property owners or removed from back doors by collectors? Shall the city rely on two small fire companies or one large company for protection in the outlying area? Is the health department justified in continuing its semi-annual medical examination of food handlers? Which sections of the city require foot patrol and which can be adequately served by motor patrol? Shall the city furnish free water and electric energy to private hospitals and charitable institutions?

These and other service standards have a profound effect upon the city's costs and upon its public relations as well. In many cities there has never been any attempt to think through and formulate definite policies and service standards to govern the various activities of the municipal departments. In any event, existing practices, whether good or bad, ought not to be taken for granted, but should be critically reviewed by the chief administrator and his department heads at budget-making time.

Progressive administrators are constantly comparing their own levels of service with those in other cities. Many of them use The Municipal Year Book which contains a great deal of useful inter-city data. Of course, such comparisons are never conclusive, due to variations in local conditions, but they frequently raise questions and thereby bring to light instances where local service standards are either too high or too low.

In addition, administrators can and do compare service standards in their cities with the various "model" ratios or standards of service recommended by experts in welfare, fire protection, recreation, and other fields of municipal activity. These standards will be listed in another MIS report now in the course of preparation. Although these standards are useful, they are more or less arbitrary goals which have been designed to fit an ideal situation; consequently, they must be taken "with a grain of salt." No city could collect enough taxes to support a government which meets all of the expectations of all of the experts!

Volume of Work. The next step in the budget process is to determine for each activity the amount and character of work which must be done during the coming year in order to maintain the level of service which has been tentatively established. For this purpose, units of measurement such as cubic yards, tons, ton-miles, etc., may be used. For an explanation of work units and measurement standards see "Measuring Municipal Activities" (International City Managers' Association, 1943). Such units and techniques for applying them have been extensively developed for public works activities and for other activities such as hospitals, clinics, and libraries. For many activities no practicable work unit has yet been perfected. In such cases the work program will consist of a description of the nature and scope of the activity and the conditions under which it is to be carried on during the coming year. Work units are also used, however, independently to measure the volume of work performed or the efficiency of performance; for example, the number of cubic yards of garbage collected per man-hour.

Work Methods. Budget-making time is an excellent time for capitalizing on a review and appraisal of work methods, types of equipment, and plans of organization. Such a review is going on constantly in a well-managed city or county. Do we need two patrolmen in police cars? Would a machine installation do our accounting and tax billing job more economically? Could certain inspectional activities be conducted more economically if one inspector were assigned to each district and



required to make several types of inspections? Would the installation of an equipment inventory system pay for itself by eliminating loss and theft of items in stock? Cannot the municipal hospital do its own laundry more economically than commercial laundries? By insistently asking such questions as these, not only at budget-making time but throughout the year, many an administrator has been able to work out improvements in organization and methods which have resulted in substantial budgetary economies.

Unit Cost. By a cost unit is meant the cost of a unit of material or labor or of rendering a unit of service. An example of a cost unit is the cost per cubic yard of garbage collected or cost per patient-day in a municipal hospital. Ordinarily, a work unit also serves as a cost unit, that is, usually cost units are determined by dividing the cost of performing the work by the number of work units involved. Cost units are an important element in any good work program. Unit costs in one city are sometimes compared with similar costs in other cities. This is rather misleading because of the wide variations in local conditions and the lack of a uniform reporting system. It is more important to compare the estimated unit costs for the coming year with actual unit costs in the same city for prior years. Any substantial variation should be explained in terms of service standards, work volume, work methods, and community conditions affecting the activity; for example, changes in prevailing wages, in material prices, in the composition of the population, or in general economic conditions.

End Results. Each department head should be required to state not only what work he will do, but also what results he will produce during the coming year, if his budget request is granted. What will be the effect of the proposed expenditures and the work programs which they represent upon the fire loss, the crime and accident rates, the general and infant death rates, juvenile delinquency, etc.? When departments request increased appropriations the administrator is particularly justified in asking such questions as these. Since the available revenue is limited and is hardly ever sufficient to finance all of the proposed outlays, the administrator must allocate the funds where they will do the most good in reducing crime or disease or fire loss or some other condition.

#### Some Preliminary Steps

Long before work programs and annual expenditure estimates must be prepared, the chief administrator should explain to department heads the advantages of the work programs, instruct them in the techniques of administrative planning, and make certain that each department keeps the records that will accumulate the data needed for work programs.

Make Inventory of Cost and Work Units Used. Perhaps the first step is to ascertain the extent to which cost and work units are being compiled. Each department head may well be asked to submit a memo answering these questions: What cost and measurement units do you compile? What use do you make of these units? What other cost or measurement units do you think your department should compile? What use could you make of such units?

The information supplied by department heads will provide a basis for discussing with department heads the possibilities of refining such units and in establishing additional cost and work units. For example, an inventory of the detailed work involved in carrying on an activity and the number of man-hours involved will be useful. These inventories will reveal which of the activities are susceptible to measurement and whether they are sufficiently important to warrant establishing cost and work units.

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Certain valuable by-products would result from this survey. For example, a department may not be making maximum use of some skilled employees. Thus, a department may need only the part-time services of a stenographer. If the department, however, has a full-time stenographer she may spend half of her time either doing nothing or doing work which a junior clerk at a smaller salary could well perform. Perhaps two or more agencies might arrange to use jointly the services of one stenographer. Another example of a likely benefit is the better utilization of staff by departments having peak loads. The staff of such an agency is frequently idle part of the time. If the peak load occurs at different times in various departments, the survey might result in a reduction in staff through interchange of employees during peak-load periods.

Reducing all activities to the lowest possible denominator may also provide the means of comparing the efficiency with which the same kind of work (e.g., typing, filing, and billing) is performed in different departments. Moreover, the techniques employed in establishing the measurement or cost unit for a particular activity in one department can be used also for other departments. For instance, the same methods of compiling equipment operation costs and measuring the efficiency of operation of equipment can be used by all departments. Finally, the detailed inventory is valuable in that it may reveal subdivisions of an activity which are measurable even though the main activity itself is not measurable. Thus, even though the activities of the treasurer's office are not measurable, the sub-activity of bill-collecting is measurable.

Great care will have to be exercised to compile only useful data and to compile them at minimum cost. For example, it is not always necessary to set up a formal cost accounting system in order to obtain unit costs. A detailed classification of expenditures may provide the necessary information. It may not even be necessary to allocate general overhead expenses unless comparison is to be made with a national standard which does include overhead.

How to Establish Local Standards. Work unit data can be made most useful if standards of performance are established. Standards are formulated on the basis of past experience plus observation and study to determine whether or not past results can be improved. This involves examining the methods employed, noting the weak points, and taking steps to eliminate them. Frequently, several alternatives may have to be tried before the best method of doing the work is found. In one case, it was discovered that by changing from three-man to two-man refuse collection teams the number of cubic yards of refuse collected per man was increased considerably, resulting in a reduction in unit costs.

In another case, a study was made of the number of building inspections which an inspector should make per day. It was an easy matter thereafter to see whether the inspection bureau was performing its work efficiently by noting the average number of inspections that were being made per inspector-day. Moreover, on the basis of forecasts of building construction during the budget period, estimates could be made of the number of inspections that would be required and of the number of inspectors to be employed.

Factors in Using Standards. Some of the factors that will have to be kept in mind in developing and using the standards are:

1. Those who set up the standards must be thoroughly familiar with the work.
2. The standards should be set up on the basis of actual physical examination of the activity and the actual measurement of the time it takes to perform the particular job.



3. As a check an analysis should be made of past performance, if records of such performance are available.
4. In general, wherever possible two or more independent methods should be developed, each to serve as a check against the other.
5. Wherever applicable the experience of outside organizations carrying on similar work should be investigated.
6. The figures should be compiled for as large a group as possible and for as long a period as possible.
7. Variations from standard should be carefully investigated and proper action taken to remove the cause or adjust the standard.
8. The standards should not be considered inflexible but should be changed if warranted by changes in conditions.
9. The figures must not be considered absolute but merely as rough approximations.

Deviations from the standards should be expected but such deviations should be accounted for. Proper judgment plays an important part in both setting up the standards and in appraising actual results in terms of the standards set up.

#### How to Develop a Work Program

Many cities require that departmental work programs must accompany the annual expenditure estimates submitted to the chief administrator. At least one city, however, has this year adopted the practice of requiring work programs in advance of the dollar estimates. In any event the work program and other justifications for expenditure estimates should be submitted in writing. The proposed departmental program and activities should be outlined in detail for the smallest sub-organization unit. Specifically, the department head, in emphasizing performance, should carry out the following steps in outlining his work program in support of his expenditure estimates:

Step 1. Enumerate carefully the objective or objectives of each department of the city government. The department head should be required to set forth in a comprehensive manner a list of the aims and purposes of his department. This is not only an essential step in programming but is a valuable stimulant to the thinking of the department heads. The department head who knows he will be expected to justify his program of activities in terms of definite objectives will be alert to prune activities that have lost their usefulness or that are out of balance. Departmental objectives are discussed at length in "Measuring Municipal Activities" published in 1943 by the International City Managers' Association.

Step 2. Estimate how the need for each municipal service is expected to increase or decrease over a period of time. It is not easy in the case of some departments to relate activities to objectives and even the objectives are relatively intangible. For example, it is difficult to state in specific terms the objectives of the recreation department. Nevertheless, department heads need to think more in terms of objectives or goals and also the measurement of the problem to be faced in reaching the goals. The library might have as its objective the circulation of 30 books per year for each 100 people in the community. This is not the only goal but it should be known as to why it is desirable. The magnitude of need for city services to meet each objective would depend on the population and its characteristics, economic base of the community, land use pattern, and other factors. The need for schools, for example, will depend largely upon the distribution of children of school age.

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Step 3. Set tentative "standards" of quality or adequacy for each service. Another step is determining the level of adequacy at which service is to be provided. For example, how far should the city go in trying to reduce fire losses? In other words, to what degree will the service needs be met? Again, a city of 10,000 that wishes to provide an acre of park land for each 100 inhabitants is faced with just as large an administrative problem and just as large an expenditure as a city of 25,000 that proposes to provide an acre of park land for each 250 inhabitants.

There is no such thing as the proper standard of service that a city ought to maintain, any more than there is a standard for the number of neckties a man ought to have in his wardrobe. By the same token, it is difficult to determine absolutely by the application of a scientific yardstick that a city is spending too much for a particular service--maintaining too high a standard. The big question is what does the city want? What standard of municipal services do the citizens desire, what are they willing to pay for it, and what funds are available?

Step 4. Identify the key factors that determine the cost of each municipal service. It will be found that in the case of almost every municipal service there are two or three critical factors on which the cost of the entire service hinges. In the fire department, for example, the key factors are the number of fire companies of various kinds, the standard complement of men for each type of company, and the average salaries of firemen. The land-use map of the community provides the basis for the measurement of need for fire protection, and the standard of adequacy can be expressed in terms of the average distance apart of fire companies in areas of different types, and the number of men per company. Combining the land-use data with the standard of adequacy, the number of companies and number of men required can be estimated, and from this the annual operating and capital costs can be determined within relatively narrow margins.

There are so many variables and unpredictables involved, it is not usually worthwhile to go too far in refining the cost estimation methods. When it is decided that a given standard of service should be maintained, this standard can be translated into terms of per capita cost, and the per capita cost figure projected into the future.

Step 5. Translate Work Program Into Dollar Estimates. From the estimates of the amount of service needed (step 2), the tentative standards (step 3), and the unit costs for the key cost factors (step 4), estimate the annual cost of providing each particular service. Subdivide this into: (a) annual operating and maintenance costs, and (b) cost of needed capital improvements and major equipment purchases.

Form of Presenting Work Programs. Obviously not all department heads can follow the same pattern in presenting their work programs or in justifying their estimates. One department head in supporting the personal service needs of his organization may write his "justifications" under such headings as: (1) objective (major purpose or purposes), (2) accomplishments in past year, (3) major current and anticipated problems, (4) program for accomplishing objective and solving problems in coming year, (5) volume of work, with data on past, current, and anticipated work load and its relation to the number of employees. Another department head may write a statement in support of each item in the estimate form, referring to the item by the account number. The police chief of Wichita, for example, followed this plan in submitting a 14-page letter in support of his expenditure estimates.



Still another department head may set up a work program in the form of a table showing activities subject to unit cost accounting. For example, a detailed forecast of refuse removal work would show the location of routes, frequency of collection on each route, number of stops, number of miles in route, and anticipated quantities for the year in terms of cubic yards, tons, and miles run. On another form the same department head would show the various operations, work unit applied, and cost data. Thus for refuse removal the work unit would be shown as "tons". The next three columns would show for the current year the number of tons removed, unit cost, and total cost. This would be followed by three similar columns showing estimates for the ensuing year.

The narrative statements of most agencies will consist of a concise factual description and enumeration of the distinct types of programs or activities currently carried on or proposed for the ensuing year. Any major changes in organization during the current year or proposed for the budget year should be fully explained and effect on finances indicated. The justification statements also would include an explanation of the relationship between the amount spent in the current year and the estimate for the next year; objectives for the next year and the need for achieving them; the assumptions and administrative policies on which the work load and estimated costs are based; the need for carrying on the work at the contemplated levels; and the method used in arriving at the amount of the proposed estimates. These and additional justifications such as operating results, cost data, and so on should be carefully keyed to the account number shown on the expenditure estimate form.

It would be desirable to have work programs and other data supporting expenditure estimates submitted on special colored paper, preferably 8 1/2 x 11 inch size. In presenting the work program and other data, tables, charts, graphs, maps, or other visual aids can be used when such aids will help to emphasize important facts.

Leadership at the Top. It is easy to accept without question a pattern of day-to-day operations. This easy acceptance has led some city managers to require justifications only for proposed increases in expenditures, assuming apparently that the current level of expenditure has already been justified. In such cities the basic assumptions determining current expenditures--the level of city services--are not re-examined at budget time.

One of the most important parts of the chief administrator's job is to stimulate and assist his department heads in thinking about the budget, not just at budget-making time but all through the year. With this in mind, the city manager of a midwestern city gave each of his department heads a notebook. Then throughout the year in staff conferences or individual conversations he passed along ideas; such as, a departmental reorganization, better work methods, or possible economies--all of which he wished them to explore as a basis for the preparation of next year's budget. Sometimes, when doing a little trouble shooting in a situation, he would say to the department head, "Now, do you see? That's the sort of thing I want you to put down in your notebook for some good, hard thinking. Next year when you submit your budget to me, I shall be looking for this item, and I shall expect you to have the answer."

#### Instructions and Estimate Forms

The responsibility of preparing the budget belongs to the chief administrator, but he should delegate to others as much of the work as possible. For example, the finance director, budget officer, administrative assistant, or other

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employee may prepare the instructions and forms, assist department heads in developing work programs and in estimating expenditures, analyzing budget requests, and so on, but every step should be under the supervision of the city manager (mayor in non-council manager cities).

The Budget Calendar. The first step is to make up a budget calendar which sets forth in chronological order the steps to be taken and by whom. The calendar, of course, must take into account any dates fixed by state law, city charter, or ordinance. Instructions and estimate forms probably should be sent to department heads in the smaller cities approximately three months before the beginning of the fiscal year and in larger cities up to four or five months before. Department heads should be allowed from three to four weeks time in which to make up their estimates and supporting data. A detailed calendar for the entire budget process is not set forth here because this report is concerned only with the preparation of budget estimates and supporting data.

Chief Administrator's Memorandum. The budget estimate forms together with instructions should be sent to department heads with a covering memorandum from the chief administrator commenting on the fiscal outlook for the coming year, indicating the city's general financial policy, and explaining the procedure to be followed by department heads in preparing work programs. The suggested memo included at the end of this report is a composite of the instructions sent to department heads this past year by the city managers of San Diego, Calif.; Wichita, Kans.; Portland, Me.; and Kansas City, Mo.

Instructions to be Sent With Estimate Forms. The finance or budget officer with the advice of the chief administrator should prepare the estimate forms and instructions on how to fill them out. With regard to the larger departments, the finance officer should offer his help and keep in touch with the work of developing work programs and expenditure estimates in order that this work will not be postponed until the last day for filing the returns. This task of relieving the chief administrator of detail work in some cities is handled by the manager's assistant, but in the smaller cities the manager himself does most of the work.

Expenditure Estimate Forms. Five types of expenditure forms, each 8 1/2 by 11 inches in size, are reproduced at the end of this report. Form 1 "Detailed Salary Schedule" shows position titles, names of employees under each title, and salary detail. Form 2, "Personnel Schedule" shows comparative information on number of employees in each classification and total amount requested for each classification, this latter figure coinciding with the position totals as calculated on Form 1. Form 3, "Detailed Budget Request" gives an object breakdown for "non-personal operating expense" items under each activity of a department and also capital outlays. Form 4, "Summary" shows grand totals at the top of the sheet followed by a breakdown of these totals in terms of activities. Form 5, "Detail" is not sent to department heads but is kept in the finance department. It shows total amounts for personal services, contractual service, material and supplies, fixed charges, and outlays for each activity breakdown in the department. Form 5 together with the original copies of Forms 2 and 4 are used in the budget document presented to the council. It is not necessary to give the council the department budget request figures and for this reason it is desirable to reproduce Forms 2 and 4 to omit these figures and show only manager's recommendations in the budget request column. Further explanation on the use of these forms is contained in the instructions for preparing budget estimates (Page 212 of this report) and also in the brief notes accompanying each form.

The forms suggested here may provide too much detailed information for some cities. Wichita, Kan., for example, uses one instead of two forms on personal services. Columns are provided for the rate and the amount for the preceding



year, for current year, and for the ensuing year, and the manager's recommendation. Names of employees and step increases also can be shown on the Wichita form.

The use of the forms suggested in this report will make it possible to classify expenditures by departments or other agencies spending the money, by the activities for which the expenditures are made, and by the objects of expenditure. The classification by agencies makes it possible to provide control accounts by which agencies can be held accountable for money expended. The activity classification makes the budget more intelligible by showing the purpose of each expenditure. The object classification provides greater detail for judging and controlling estimates. The use of a standard expenditure classification from year to year is essential for making comparisons and estimates and it is suggested that the city follow the standard classification of the National Committee on Municipal Accounting (see "A Standard Classification of Municipal Revenues and Expenditures", Municipal Finance Officers Association, 1939. 103 pp. \$1. Available on loan from MIS).

Capital Outlay Estimates. The preparation of a capital budget is a continuous process like current budgeting. Capital outlay estimates for the ensuing year should be based in part on the capital budget (it is assumed here that the city has drawn up a six-year or other long-term capital budget). All of the items for the next year, as included in the six-year program, should be listed by departments on the expenditure estimate form, or on a special form which lists the object, expenditures for the past year and current year, and proposed expenditures for the next year, including an explanation of need for the equipment or improvement, quantity, unit price, and cost. Depending upon the city's classification of capital expenditures, some or all equipment items may be included in the current budget. Some problems connected with capital budgeting will be discussed in a future MIS report.

Review of Expenditure Estimates. The final step before the expenditure estimates are brought together in the budget document is that of reviewing and revising the work programs and dollar estimates. At this stage the budget consists merely of individual departmental expenditure estimates and work programs. The total requests in all likelihood will exceed the ability of the city to finance them. This work of reviewing the estimates is perhaps the most important part of the city manager's job in budget making because he must make many decisions.

Before the review stage is reached the manager will have prepared an estimate of all revenues available for the next year and also will have determined the fixed and unavoidable expenditures. The next step is for the manager to coordinate and integrate the expenditure estimates into a comprehensive operating plan for all the municipal services and to balance this plan with the city's ability to finance. He must review work programs, confer with department heads on their estimates, and revise estimates. He must evaluate activities and determine the feasibility of expansion of old activities or assumption of new services. He must balance results and accomplishments of one activity against those of other activities. Some of the considerations involved are:

1. Are the budget requirements adequately supported by work programs? Do the written justifications honestly and effectively explain the estimate and judgments entering into its preparation? Are the justifications explicit?

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2. What are the objectives of expanded or new programs? Are these objectives worthwhile? Do accomplishments in the past justify continuing them? Is the proposed approach a sound method of obtaining the proposed objectives?
3. If a choice must be made, what is the importance or value to the community of the several new or expanded services proposed by department heads?
4. Is the departmental organization practical in view of its objectives? Has duplication of work been avoided? Has proper attention been given to working methods and procedures?
5. Has proper account been taken of possible changes in price levels of materials, supplies, and equipment and reasonable forecasts of rates for any contractual services? Is new equipment necessary at this time? Is it necessary to enlarge or replace existing facilities at this time?
6. How do the proposed capital outlay projects tie in with the long-term program? How much will the proposed capital outlays add to operating costs next year? Five years from now? What projects have the highest priority?
7. If the total expenditure estimates still exceed the estimated revenues, what items should be eliminated or reduced? If the council should approve an expanded program and increased expenditures, what new sources of revenue should be recommended?

Answers to many such questions must necessarily be based on research carried on throughout the year. When the manager has completed his consideration of the expenditure estimates, he is ready to prepare his budget message and proposed budget for submission to the city council.

**Note:** Material in this report is based in part on articles which have appeared in PUBLIC MANAGEMENT and on practices currently followed by city managers of a dozen or more cities and recently reported to ICMA. Short articles by the managers of some of these cities, which will appear in the July, 1948 issue of PUBLIC MANAGEMENT, will review briefly their methods of preparing work programs and expenditure estimates. As indicated in this report, early MIS reports will deal with standards of municipal service and also with the scheduling of public works projects.

The five suggested expenditure estimate forms included at the end of this report follow very closely the forms used by the city of San Diego, Calif. These forms should be useful in drafting or revising expenditure estimate forms for use in any city. Most cities use at least three estimate forms--one for personal services, one for expenditures other than personal services, and one for revenues. Some cities add a fourth form for capital outlays while others include capital outlays on the expenditure form. Most cities use only one form for personal services but the two forms suggested at the end of this report have several obvious advantages. Only three of the five forms suggested on pages 214 to 216 are submitted to the council. These forms give no detail concerning individual items. Details and explanations concerning departmental budgets are submitted by the manager in budget conferences--a subject beyond the scope of this report.



SUGGESTED MEMO FROM CHIEF ADMINISTRATOR TO DEPARTMENT HEADS  
REQUESTING WORK PROGRAMS AND ANNUAL EXPENDITURE ESTIMATES

(Note: This memo is a composite of the memos used during recent months by five city managers.)

TO: All Heads of Departments  
FROM: The City Manager  
SUBJECT: 1949 Budget  
DATE: September 23, 1948

The budget season is here again. Forms to be used in preparing your budget requests for 1949 are attached, together with instructions. You will have four weeks to make your studies and compile the required data. Then about a month will be allowed for budget discussions and about two weeks more for putting the budget into shape for presentation to the council. The deadline for submitting your estimates and work programs to this office (or to the finance director) is October 21. Heads of smaller departments can facilitate the budget process by submitting estimates and supporting data well in advance of this deadline date.

Improved Practices and Economies. Again the city is faced with uncertainty as to the trend which the general economic pattern will take during the next fiscal year. It is impossible to estimate how long revenue collections will remain at their present high level. It is necessary, therefore, to estimate revenues on a conservative basis. The same degree of conservatism should be used by the department heads in preparing their estimates of expenditures.

Each department head should review critically the existing practices in the various activities to determine what improvements can be made to bring about more efficient and economical operation. I hope you will have many such recommendations to make; if not, please state in your letter of transmittal that you have undertaken such a review and have no recommendations to make. Also, since it is the responsibility of the city council to determine the standards of service to be provided, it will be particularly helpful to indicate what economies can be effected by reducing the standards and what additional expenditures would be necessary to raise the standards. Special attention should be given to items you believe can be reduced or eliminated and to services that may no longer be essential or may be replaced by more essential activities.

Salaries. You are authorized to budget any salary increases that will come up in 1949 involving application of the one and five-year rules for advancement to the B and C steps of the pay plan. Please remember that these advancements are not automatic, but are only for employees who have fully demonstrated their competence on the job. Advancement to the D and E steps is for a minority of employees. Such advancements may be included in your budget request but must be supported in detail in your accompanying statement. Each such supporting statement should be specific. Merely the statement that employee A has been a loyal employee for X years will not do. It must be shown that employee A is considerably above the average employee in his job in concrete and very specific ways.

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Prices. Predicting price levels is more difficult this year than last year. To prepare your estimates for contractual services and commodities, use the price levels in effect at the time of making the estimate except in specific cases where there may be more or less definite information as to future price changes. For such items as coal, fuel oil, gasoline, and printing it is necessary to assume the increases which will be indicated in a memo that you will receive from the purchasing agent, together with current prices for larger items. On automotive equipment and other specialized items contact the purchasing office for the most recent information. With respect to any large items of contractual service or supplies, please include in your letter of transmittal an explanation of how you arrived at your estimate.

Work Programs. Departmental work programs will be the foundation of the budget. Every estimate must be supported by a written statement of the work to be accomplished by each activity and the results to be achieved if the requested amounts are granted. Your work program or letter of transmittal justifying your requests, therefore, must answer three basic questions:

1. What are we trying to do in terms of end results--reduction of fire loss, improvement of streets, more effective rat control, or whatever the end result or purpose may be?
2. How much of a job is it--expressed in quantities of work performed, wherever possible--and is it more or less than last year, during the war period, the last prewar year, or whatever comparison in time seems most pertinent?
3. How well is the job being done--again expressed in quantitative terms wherever possible, such as proportion of crimes cleared by arrest, volume of fire loss, or whatever index measures best the extent to which the end result is being achieved? Any extension or improvement of quality of service provided for in your estimates must be accompanied by a separate explanation and detailed justification.

Supporting Data Required. It is impossible to design a uniform set of instructions on the preparation of departmental work programs and other supporting data. Some of the larger departments can use measurement units where cost accounting records provide such information. However, the following items of supporting data are requested from all departments:

1. An organization chart indicating as clearly as possible the lines of authority and assignment of responsibilities in the department, based on present organization structure. Proposed changes should be indicated on a second chart.

2. A written statement should be submitted covering each subsidiary organization unit in the department, describing the activities performed, the personnel and major equipment assigned, and the volume of work expected. Wherever possible work loads should be expressed in terms of specific volume. Comparative statistics on work of several prior years as well as current and anticipated work loads should be shown.

3. Specific projects of a construction nature for major repairs or improvements should be described. It is particularly important that jobs to be performed by other departments be indicated. All requests for capital outlay items for the year 1949 or revisions involving capital outlay items for 1948 (equipment, improvements, etc.) should be supported in detail and the need ex-



plained. Please be careful not to include expense items with outlays or outlays with expense. If there is any doubt as to classification, contact the finance director.

Capital Improvements, New Services, Etc. Separately from your regular estimates please submit an additional estimate of what you think is desirable or necessary for your department to undertake in 1949 by way of major capital improvements, new services, or expansion and improvement of present services. Wherever possible these supplemental estimates should be fitted into a longer-term program. For example, estimates to cover specific sewer improvements for 1949 might be fitted into a more general estimate of what the city needs in the next five years. Whether or not these supplemental estimates can be fitted into longer-term plans, they should be justified with particular care and supported by as much information as can be gathered for the purpose within the time available. If previous detailed reports are available, only the highlights of the reports need to be used in your estimate. In any case, please indicate what the proposal will accomplish in terms of the end results--whether it be reduced fire losses, increased traffic safety, or improved public health.

In case of each capital improvement, please indicate how it ties in with the six-year public works program issued by the city planning agency. If the project is not included in the six-year program, please consult with the staff of the planning department to determine the relationship of the project to the master plan and report the results of that consultation in the explanation of your estimates. Any estimates for capital improvements must include an estimate of the annual operating expense after the improvement has been completed.

Instructions. Please follow the attached instructions in preparing your expenditure estimates together with supporting statements.

Summary. In conclusion you are asked in this letter to:

1. Include in your budget a statement of what you are trying to accomplish, how much of a job it is, and how well it is being done.
2. Review your present activities in detail, recommend discontinuance of those which are obsolete or unnecessary and propose changes which will reduce expense.
3. Budget salary increases within the salary plan and in accord with the general instruction above.
4. Budget contractual services and supplies at current prices but assume no increases in prices other than those indicated in the memo from the purchasing agent.
5. Submit your work program and expenditure estimates not later than October 21.

Let's not forget that a budget is not just a statement of dollars and cents. It is a program of work which is important to the health, welfare, safety, and convenience of citizens. This is the most important job that you and I have to do jointly each year. Let's do the best job we know how.



## SUGGESTED INSTRUCTIONS TO DEPARTMENT HEADS ON PROCEDURE

## IN PREPARING ANNUAL EXPENDITURE ESTIMATES

Note: These instructions in many cities are issued by the city manager (by the mayor in noncouncil-manager cities). In the larger cities, however, the finance director, budget officer, or other official may assume responsibility for obtaining the estimates. Estimate forms referred to are reproduced at the end of this report.

TO: All Department Heads

SUBJECT: Instructions on Preparing 1949 Budget Estimates

DATE: September 23, 1948

Budget information for 1949 is being assembled on four forms for consideration by the city manager. Three sets of Forms 2, 3, and 4, filled in with available information, are attached. The original and first copy, after completion by the department, must be submitted to the city manager (or finance director) not later than October 21. If you believe any changes should be made in the information that has been filled in, mention the items in a separate note or contact the city manager. Also, if you have any questions in connection with completing the forms contact the city manager (or finance director). Upon completion, the estimates will be checked and discussed in detail by the manager with each department head before final decisions are made.

Insurance. The cost of insurance for next year has been estimated for each activity account and these amounts have been inserted on the expenditure estimate sheets.

Pay Rates. Your estimates should be based on the present salary rates. Any changes later approved by the council will be incorporated in the budget before it is passed.

Revenues. The revenue estimate form will be presented to officials affected by the city manager (or finance director) personally who will discuss with you the city's estimate of revenues for the coming year. The revenue estimate form, therefore, is not attached to this memo.

Form 1. Detailed Salary Schedule. A sample form attached illustrates a number of typical cases of salary computation (see Form 1 on p.214). If the personal service accounts of the department are divided among a number of different activities, insert sub-headings giving the activity number and title preceding each group of classifications and employee names. Please double-space all items so that the finance department will have area in which to recalculate items in case new salary rates are set. In Column 1 show position title with individual employees' names listed alphabetically thereunder. In Column 2 show salary rate number opposite the position title and opposite each employee's name the salary step letter (Base, A, B, C, etc.).

Leave Column 3 blank if employee is now at maximum rate. If employee is not at maximum, show in Column 3 the date of last step raise in present position (or employment date in position if employed less than six months). Column 4 "Total



Salary" will be calculated from information under Column 5 and will represent the total of sub-columns (A times B), plus (C times D) plus (E times F). Sub-total Column 4 for each group of employees in the same position title. Under 5, "Salary Calculation Detail", show number of months (or portions of months) employee will be at each salary rate using spaces provided in sub-columns A to F inclusive.

Form 2. Personnel Schedule. Columns 1, 2, 4, and part of 3 have been filled in by the finance department based on current budget authorizations. You will supply information required in Columns 5 and part of 3. Column 6 should be left blank.

In Column 3 under heading "current actual" indicate for each position the number of persons actually employed as of the date of preparing your budget request. In Column 3 under heading "request" indicate number of employees requested for next year in each classification. In Column 5 show total amount of budget request for each position. The amounts requested for each position must coincide with the position totals as calculated on Form 1, "Detailed Salary Schedule" described above.

Part-time help should be indicated in terms of total annual hours of work expected rather than number of persons. Provision for all employees for the coming year should be made on the form, even though some employees may be financed through credits from sources other than the regular department budget. The total gross salaries should be indicated and then credit deductions shown for salary reimbursements from any special sources.

Form 3. Detailed Budget Request. Columns 1, 2, 3, 4, and 7 have been filled in by the finance department. You will complete the form by filling in estimates required in Columns 5, 6, and 8. In Column 5 show a carefully computed estimate of expenditure requirements for the last four months of the current year. Make this a realistic estimate. In cases where figures in Column 4 do not end in even dollars, use cent figures in Column 5 estimates so that all items in Column 6 will end in even dollars. Base your estimate of personal service requirements for the next four months on current rate of expenditure. If you will have special seasonal requirements for the balance of the fiscal year, add in the proper adjustments and comment on the items in your letter of transmittal. Note: The amounts shown in Column 4 for gas, electric service, power, and telephone accounts represent seven months rather than eight months expenditures because of payment delays. Your estimates for these accounts in Column 5, therefore, should be based on five months rather than four.

In Column 8 show your budget requests for the year 1949. All estimates should end in dollars with no odd cents. Total salary and wages estimates must coincide with sub-totals and totals as compiled on Form 2.

In preparing estimates for outlay expenditures, requests must be set forth in detail or explained with complete justifications outlined in your letter of transmittal.

Form 4. Summary. Complete Columns 3 and 5 by summarizing information from Columns 6 and 8 respectively of Form 3, "Detailed Budget Request."

Note: The estimate forms presented on the following pages can be readily adapted for use in any city. A sample revenue estimate form is available on request to MIS. Any questions concerning the suggested forms and their use will be welcomed by MIS.

(Over)



SUGGESTED BUDGET ESTIMATE FORMS  
(Actual size each form 8½ x 11 inches)

For further explanation see instructions on pages 212  
and 213 of this report.

|                |  |                                 |  |                    |  |
|----------------|--|---------------------------------|--|--------------------|--|
| PAGE NO. _____ |  | CITY OF _____                   |  | FUND _____         |  |
| FORM 1         |  | <b>DETAILED SALARY SCHEDULE</b> |  | FUNCTION _____     |  |
|                |  |                                 |  | DEPARTMENT _____   |  |
|                |  |                                 |  | SUBMITTED BY _____ |  |
|                |  | FOR THE FISCAL YEAR _____       |  | DATE _____         |  |

| 1.<br>CLASSIFICATION AND NAME                         | 2.<br>RATE NO<br>PRESENT<br>STEP | 3.<br>DATE OF<br>LAST RAISE | 4.<br>TOTAL<br>SALARY | 5. SALARY CALCULATION DETAIL |                         |                        |                         |                        |                         |  |
|---|----------------------------------|-----------------------------|-----------------------|------------------------------|-------------------------|------------------------|-------------------------|------------------------|-------------------------|--|
|   |                                  |                             |                       | A.<br>NUMBER<br>MONTHS       | B.<br>MONTHLY<br>SALARY | C.<br>NUMBER<br>MONTHS | D.<br>MONTHLY<br>SALARY | E.<br>NUMBER<br>MONTHS | F.<br>MONTHLY<br>SALARY |  |
| Illustration of employee's<br>Clerk III<br>Jane Doe   | 10<br>F                          | salary now                  | at maximum            | rate.                        |                         |                        |                         |                        |                         |  |
| Illustration of employee's<br>Clerk III<br>Mary Black | 10<br>E                          | salary set                  | at step E             | 2/15/48                      | to be raised to step F  | 2/15/49.               |                         |                        |                         |  |
|   |                                  | 2/15/48                     | \$2,505               | 1½                           | \$200                   | 10½                    | \$210                   |                        |                         |  |

Form I

This form has been filled in to show a few of the various salary changes which can be reported and the method of reporting. Use of this form makes it possible to calculate the total amounts for each position title. For any employees not already at maximum rate of the pay range for their position classifications, Column 3 is used to show date of last raise and sub-columns A to F under Column 5 are used to show details of salary increases to be allowed in the next year within the salary range. All department employees are shown on the form, grouped by position classifications with the totals for each classification used to supply information on Form 2.

|                |  |                           |  |                    |  |
|----------------|--|---------------------------|--|--------------------|--|
| PAGE NO. _____ |  | CITY OF _____             |  | FUND _____         |  |
| FORM 2         |  | <b>PERSONNEL SCHEDULE</b> |  | FUNCTION _____     |  |
|                |  |                           |  | DEPARTMENT _____   |  |
|                |  |                           |  | SUBMITTED BY _____ |  |
|                |  | FOR THE FISCAL YEAR _____ |  | DATE _____         |  |

| 1.<br>SALARY<br>RATE NO. | 2.<br>POSITION TITLE | 3. NO. OF EMPLOYEES |                   |         | 4.<br>CURRENT<br>BUDGET<br>1948 | 5.<br>BUDGET<br>REQUEST<br>1949 | 6.<br>MANAGER'S<br>RECOMMENDATION<br>1949 | 7. FINAL<br>ALLOWANCE<br>1949 |
|--------------------------|----------------------|---------------------|-------------------|---------|---------------------------------|---------------------------------|---|-------------------------------|
|                          |                      | CURRENT<br>ACTUAL   | CURRENT<br>BUDGET | REQUEST |                                 |                                 |   |                               |
| 22                       | Batt. Chief          | 7                   | 7                 | 8       | \$ 31,752                       | \$ 36,288                       | \$ 36,288                                 |                               |
| 20                       | Captain              | 26                  | 26                | 26      | 104,958                         | 107,016                         | 107,016                                   |                               |
| 19                       | Lieutenant           | 32                  | 33                | 37      | 127,530                         | 141,264                         | 144,188                                   |                               |
|                          |                      |                     |                   |         |                                 |                                 |   |                               |

Form 2

Personnel for the department is shown on this schedule only in terms of position titles. Columns 1, 2, 4, and part of 3 are filled in by the finance department before being sent to departments. Department completes Column 3 by showing actual number of employees working in each classification at the time budget is prepared and the number requested for the next year. In completing Column 5 total estimates for each classification are shown based on detailed information on Form 1 which shows actual employees by name under each classification. Form 2 is one of the three forms submitted to the council. Column 5 here shows the departmental request. When Form 2 goes to the council it is desirable, as in the case of Form 4, to run off this form again to show only the manager's request in column 5 as the council does not need to know the departmental request. But if it is desirable to show the departmental request to the council, then column 6 can be used as shown here, and council action put in column 7.



CITY OF \_\_\_\_\_  
**DETAILED BUDGET REQUEST**  
 FOR THE FISCAL YEAR \_\_\_\_\_

FUND \_\_\_\_\_  
 FUNCTION \_\_\_\_\_  
 DEPARTMENT \_\_\_\_\_  
 SUBMITTED BY \_\_\_\_\_  
 DATE \_\_\_\_\_

PAGE NO. \_\_\_\_\_

FORM 3

| 1<br>ACCOUNT<br>NO. | 2<br>ACCOUNT              | 3<br>PREVIOUS<br>YEAR | 4<br>CURRENT YEAR       |                            |                         | 7<br>CURRENT<br>BUDGET | 8<br>BUDGET<br>REQUEST | 9<br>MANAGER'S<br>RECOM-<br>MENDATION |
|---------------------|---------------------------|-----------------------|-------------------------|----------------------------|-------------------------|------------------------|------------------------|---------------------------------------|
|                     |                           |                       | 4<br>ACTUAL<br>8 MONTHS | 5<br>ESTIMATED<br>4 MONTHS | 6<br>ESTIMATED<br>TOTAL |                        |                        |                                       |
| 1                   | Personal services         | \$18,580              | \$14,531                | \$ 7,380                   | \$21,911                | \$21,504               | \$22,590               | \$22,398                              |
| 2                   |                           |                       |                         |                            |                         |                        |                        |                                       |
| 3                   |                           |                       |                         |                            |                         |                        |                        |                                       |
| 4                   |                           |                       |                         |                            |                         |                        |                        |                                       |
| 5                   | Nonpersonal Expense       |                       |                         |                            |                         |                        |                        |                                       |
| 6                   |                           |                       |                         |                            |                         |                        |                        |                                       |
| 7                   |                           |                       |                         |                            |                         |                        |                        |                                       |
| 8                   | Contractual services      |                       |                         |                            |                         |                        |                        |                                       |
| 9                   |                           |                       |                         |                            |                         |                        |                        |                                       |
| 10 211              | Postage                   | \$ 25.00              | \$ 19.00                | \$ 6.00                    | \$ 25.                  | 25.                    | 30.                    | 30.                                   |
| 11                  |                           |                       |                         |                            |                         |                        |                        |                                       |
| 12 251              | Rprs. to Upkeep of Equip. | 32.72                 | 6.51                    | 53.49                      | 60.                     | 60.                    | ...                    | ...                                   |
| 13                  |                           |                       |                         |                            |                         |                        |                        |                                       |
| 14 299              | Misc. Cont. Services      | ...                   | ...                     | ...                        | ...                     | ...                    | 230.                   | 185.                                  |
| 15                  |                           |                       |                         |                            |                         |                        |                        |                                       |
| 16                  |                           |                       |                         |                            |                         |                        |                        |                                       |
| 17                  |                           | \$57.72               | \$25.51                 | \$59.49                    | \$ 85.                  | \$85.                  | \$260.                 | \$215.                                |
| 18                  |                           |                       |                         |                            |                         |                        |                        |                                       |

## Form 3

This form gives a detailed breakdown by "object" accounts. In departments carrying out a variety of major activities, separate sets of forms are used by each activity. All "object" accounts selected from the complete city account code as being applicable to the particular activity or department are used to show detail of the estimate. Columns 1, 2, 3, 4, and 7 are filled in by the finance department prior to transmittal. Department completes estimates in columns 5, 6, and 8. Department heads also use this form for all equipment outlays and minor construction items (defined in San Diego as costing \$1,000 to \$30,000). Larger construction items can be better handled through a special capital outlay procedure. Space should be provided at the foot of each sheet of Form 3 for the signature of the department head.

Form 3 is not used in the budget document that goes to the council. Budget estimates are presented to the council on Forms 2, 4, and 5 only. Thus the manager's recommendations in the last column on Form 3 are shown in summary form by totals and by activities in Column 5 of Form 4. This form (Form 4) is retyped to replace the departmental request figures in Column 5 with the figures recommended by the manager. It is not necessary to give the council the departmental requests.



| PAGE NO. _____                |                             | CITY OF _____                  |                        | FUND _____             |                         |
|-------------------------------|-----------------------------|--------------------------------|------------------------|------------------------|-------------------------|
| FORM 4                        |                             | SUMMARY                        |                        | FUNCTION _____         |                         |
| FOR THE FISCAL YEAR _____     |                             |                                |                        | DEPARTMENT _____       |                         |
|                               |                             |                                |                        | SUBMITTED BY _____     |                         |
|                               |                             |                                |                        | DATE _____             |                         |
| 1.                            | 2. ACTUAL EXPENDITURES 1947 | 3. ESTIMATED EXPENDITURES 1948 | 4. CURRENT BUDGET 1948 | 5. BUDGET REQUEST 1949 | 6. FINAL ALLOWANCE 1949 |
| PERSONAL SERVICES             | \$1,025,945                 | \$1,072,996                    | \$1,078,234            | \$1,103,863            |                         |
| NONPERSONAL OPERATING EXPENSE |                             |                                |                        |                        |                         |
| CONTRACTUAL SERVICE           | 75,294                      | 77,981                         | 74,411                 | 79,452                 |                         |
| MATERIAL AND SUPPLIES         | 22,073                      | 23,197                         | 21,397                 | 27,500                 |                         |
| FIXED CHARGES                 | 40,578                      | 36,770                         | 36,518                 | 38,538                 |                         |
| SUB-TOTAL                     | \$ 137,945                  | \$ 137,948                     | \$ 132,326             | \$ 145,490             |                         |
| OUTLAYS                       | 47,664                      | 48,748                         | 48,748                 | 59,832                 |                         |
| TOTALS                        | \$1,211,554                 | \$1,259,692                    | \$1,259,308            | \$1,309,185            |                         |
|                               |                             | Summary by Activities          |                        |                        |                         |
| 1 16.1 Administration         | \$ 59,731                   | \$ 59,199                      | \$ 58,537              | \$ 61,693              |                         |
| 2 16.2 Fire Alarm             | 49,676                      | 54,273                         | 52,211                 | 68,975                 |                         |
| 3 16.3 Fire Prevention        | 31,909                      | 31,968                         | 28,568                 | 31,110                 |                         |
| 4 16.4 Fire Hydrant           | 59,894                      | 61,000                         | 60,000                 | 62,000                 |                         |
| 5 16.5 Fire Fighting          | 886,477                     | 927,591                        | 938,556                | 995,511                |                         |
| 6 16.6 Equipment Maintenance  | 31,420                      | 31,296                         | 28,919                 | 36,697                 |                         |

## Form 4

All account titles and information in Columns 2 and 4 are filled in by the finance department before being sent to departments. In the first column after the line numbers is shown a summary breakdown of the grand total at the top of the page in terms of activities. Department heads fill in Columns 3 and 5 by summarizing information from Columns 6 and 8 of Form 3. The top section summarizes the total budget for the department and supplies the figures for the annual appropriation ordinance. Appropriations are made in terms of totals of personal services, nonpersonal operating expense, and outlays for each department. The detailed breakdown shown in the budget is for explanatory purposes and for setting up detailed budgetary analysis accounts for administrative control of budget. Detail accounts are not used for legislative control of budget. Data on Form 4 should be reproduced by spirit duplication or other process before it goes to the council to show the manager's recommendations in Column 5 instead of the departmental request. Final figures as passed by the council are entered in column 6.

| PAGE NO. _____            |                      | CITY OF _____               |                                | FUND _____             |                                  |                         |
|---------------------------|----------------------|-----------------------------|--------------------------------|------------------------|----------------------------------|-------------------------|
| FORM 5                    |                      | DETAIL                      |                                | FUNCTION _____         |                                  |                         |
| FOR THE FISCAL YEAR _____ |                      |                             |                                | DEPARTMENT _____       |                                  |                         |
|                           |                      |                             |                                | SUBMITTED BY _____     |                                  |                         |
|                           |                      |                             |                                | DATE _____             |                                  |                         |
| 1. ACCOUNT NUMBER         | 2. ACCOUNT           | 3. ACTUAL EXPENDITURES 1947 | 4. ESTIMATED EXPENDITURES 1948 | 5. CURRENT BUDGET 1948 | 6. MANAGER'S RECOMMENDATION 1949 | 7. FINAL ALLOWANCE 1949 |
| 1                         |                      |                             | Nonpersonal Operating Expense  |                        |                                  |                         |
| 2                         | Contractual Services |                             |                                |                        |                                  |                         |
| 3 16.1                    | Admin. & Gen. Exp.   | \$ 57                       | \$ 85                          | \$ 85                  | \$ 215                           |                         |
| 4 16.2                    | Fire Alarm           | 4,277                       | 5,471                          | 4,671                  | 5,707                            |                         |
| 5 16.4                    | Fire Hydrants        | 59,894                      | 61,000                         | 60,000                 | 62,000                           |                         |
| 6 16.5                    | Fire Fighting        | 1,071                       | 1,100                          | 1,100                  | 1,285                            |                         |
| 7 16.6                    | Equip. Maint.        | 917                         | 2,500                          | 700                    | 1,200                            |                         |
| 8 16.7                    | Fire Stations        | 8,107                       | 6,435                          | 6,465                  | 7,375                            |                         |

## Form 5

This form shows amounts for personal services, contractual services, material and supplies, fixed charges, and outlays for each activity breakdown in the department. This form is not sent to department heads but is kept in the finance department. Totals for column 6 are taken from column 9 on Form 3. This form together with Forms 2 and 4 are used in the budget document presented to the council. The figures are typed on duplicator master paper and run on spirit duplicator. By this method it is possible to prepare the final budget as passed by the council through entering final figures in column 7 entitled "Final Allowance" without retyping all the other information.